

PROCEDURES FOR FILING APPLICATION FOR CHANGED ASSESSMENT

PLEASE READ THE ENCLOSED MATERIAL. It will be important to you in completing your application and preparing for your hearing before the Assessment Appeals Board. Complete the Application in **DUPLICATE**, and file two (2) copies with the County Clerk-Recorder. If you desire a copy, please make an extra copy for your use. **A SEPARATE APPLICATION MUST BE SUBMITTED FOR EACH PARCEL AND/OR ROLL YEAR YOU WISH CONSIDERED BY THE ASSESSMENT APPEALS BOARD.**

The County Clerk-Recorder is Ex-Officio Clerk of the Assessment Appeals Board, and references to "Clerk" in this information sheet shall refer to that office, which is located at 1055 Monterey Street, D120, San Luis Obispo, CA 93408, Phone (805) 781-5245. Appeals may also be received at our North County Clerk-Recorder's Office, 5955 Capistrano Avenue, Suite B, Atascadero, CA 93422, Phone (805)461-6041 and will be forwarded to the San Luis Obispo Office for processing.

PLEASE COMPLETE THE FOLLOWING ITEMS ON THE APPLICATION

- A. **#1 Applicant's Information** - Enter the name and mailing address of the applicant. If the applicant is other than the assessee (*e.g. Leased property or new owner*), attach an explanation. **NOTE: An agent's address may not be substituted for that of the applicant.**
- B. **#2 Agent/Attorney Information** - Provide the name and mailing address of the agent or attorney, if applicable. If the agent is not a California-licensed attorney, you must also complete the agent's authorization section, or an agent's authorization **may be attached to the application and must contain ALL the following information:** (1) date the authorization is executed; (2) A statement that the agent is authorized to sign and file applications in the calendar year of the application; (3) The specific parcel(s) or assessment(s) covered by the authorization, or a statement that the agent is authorized to represent the applicant on all parcels and assessments located within San Luis Obispo County; (4) The name, address, and telephone number of the agent; (5) The applicant's signature and title; (6) A statement that the agent will provide the applicant with a copy of the application.
- C. **#3 Property Identification Information** - If this application is for an assessment on secured property, enter the Assessor's Parcel Number from your assessment notice or from your tax bill. If the property is unsecured (*e.g. an aircraft or boat*), enter the account/tax bill number from your tax bill. Enter a brief description of the property location, such as street address, city, and zip code, sufficient to identify the property and assessment being appealed. For a single-family dwelling, indicate if owner-occupied.
- D. **#4 Values - (A) Value on Roll** - Enter the figures shown on your assessment notice or tax bill for the year being appealed. If you are appealing a current year assessment (base year or decline in value), have not received an assessment notice and/or are unsure of the values to enter in this section, please contact the Assessor's Office. If you are appealing a calamity reassessment or an assessment related to a change in ownership, new construction, roll change, or escape assessment, refer to the reassessment notice you received; **(B) Applicant's Opinion of Value** - Enter your opinion of value for each of the applicable categories. **IF YOU DO NOT STATE AN OPINION OF VALUE, IT WILL RESULT IN THE REJECTION OF YOUR APPLICATION.** **(C) Appeals Board Use Only** - This column is for use by the Appeals Board. Do not enter any figures in this column.
- E. **#5 Type of Assessment Being Appealed** - Check the item that best describes the assessment that you are appealing. **CHECK ONLY ONE ITEM PER APPLICATION.**
(1) **REGULAR ASSESSMENT:** filing dates are July 2 through September 15. Check the *Regular Assessment Box for:* (1) decline in value appeals; (2) change in ownership and new construction appeals filed **after** 60 days of the mailing of the supplemental assessment notice or supplemental tax bill, or the postmark date of the notice or tax bill, whichever is later; or
*(2) **SUPPLEMENTAL ASSESSMENT:** filing dates are within 60 days after mailing date printed on the Supplemental notice. Check the *Supplemental Assessment Box for:* (1) Change in ownership and new construction appeals filed **within** 60 days of the mailing of the supplemental assessment notice; or;
*(3) **ROLL CHANGE/ESCAPE ASSESSMENT:** filing dates are within 60 days after mailing date printed on the assessment notice, or the postmark date of the notice, whichever is later. Check the *Roll Change/Escape Assessment/Calamity Box for:* (1) Roll corrections; (2) escape assessments, including those discovered upon audit; (3) **CALAMITY REASSESSMENT:** filing dates are within 6 months after the mailing of the assessment notice. Check the Roll Change/Escape Assessment/Calamity Reassessment box for property damaged by misfortune or calamity.

***For all Supplemental Assessment and Roll Change/Escape Assessment/Calamity reassessment appeals, indicate the roll year and provide the date of the notice. Typically, the roll year is the fiscal year that begins on July 1 of the year in which you file your appeal. Attach two (2) copies of the supplemental or escape assessment notice.**
- F. **#6 The Facts** - Please mark the item(s) best describing your reason(s) for filing this application. If you prefer, you may attach two copies of a brief explanation. You are not required to provide evidence with this application. If you selected **DECLINE IN VALUE**, be advised that the application will only be effective for the one year appealed. Subsequent years will normally require additional filings. In general, **BASE YEAR** is either the year your real property changed ownership or the year of completion of new construction on your property; **BASE YEAR VALUE** is the value established at that time. The base year value may be appealed during the regular filing period for the year it was placed on the roll or during the regular filing period in the subsequent three (3) years; **CALAMITY REASSESSMENT** includes damage due to unforeseen occurrences such as fire, earthquake, and flood, and does not include damages that occur gradually due to ordinary natural forces. **A penalty assessed by the Tax Collector for nonpayment of taxes cannot be removed by the Appeals Board.** Indicate whether you are appealing an item, category, or class of property or a portion thereof and if this is what you are appealing, please attach a separate sheet identifying what property will be the subject of this appeal. **APPEAL AFTER AUDIT *must*** include a complete description of each property being appealed, your opinion of value for each property appealed, and the reason for the appeal. Contact the Clerk to determine what documents must be submitted. If you do not submit the required information timely, it will result in the denial of your application.
- G. **#7 Findings of Fact** - Written findings of facts are explanations of the Board's decision and will be necessary if you intend to seek judicial review of a Board decision. Findings must be requested in writing at any time prior to the commencement of the hearing. Findings of Fact will be made available at: Simple Findings - \$75/application; Complex Findings - \$125/application (deposit). If so, a transcript is also necessary and a separate request must be made to the Clerk. ***Findings of Fact may be requested and paid for up to the conclusion of the hearing.*** Requests for a tape recording or transcripts must be made no later than 60 days after the final determination by the Board. Contact the Clerk to determine the fee for copies of the tapes.
- If the assessed value of the property exceeds \$100,000, the Assessor may initiate an "exchange of information" (Revenue and Taxation Code Section 1606). You may also request an "exchange of information" between yourself and the Assessor regardless of the assessed value of the property. Such a request may be filed with this application or may be filed anytime prior to 30 days before the commencement of the hearing on this application. The request **must** contain the basis of your opinion of value. Please include comparable sales, cost, and income data where appropriate to support the value. A list of property transfers within the County which have occurred within the last two years may be inspected at the Assessor's Office for a \$10.00 fee.
- H. **#8 Claim for Refund** - Indicate whether you want to designate this application as a claim for refund. If action in Superior Court is anticipated, designating this application as a claim for refund may affect the time period in which you can file suit. **NOTE:** If for any reason you decide to withdraw this application, that action will also constitute withdrawal of your claim for refund.
- I. **SIGNATURE:** This **MUST BE AN ORIGINAL SIGNATURE.** Check the box that best describes your status as the person filing this application. **IF THE APPLICATION IS FOR A CORPORATION, AN OFFICER OR AUTHORIZED EMPLOYEE OF THE CORPORATION, MUST SIGN THE APPLICATION.**